

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

Paul L. Johnson,
Petitioner-Appellant,

v.

Polk County Board of Review,
Respondent-Appellee.

ORDER

Docket No. 11-77-0435
Parcel No. 040/03964-000-000

On January 6, 2012, the above-captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. Petitioner-Appellant, Paul L. Johnson, was self-represented and requested the appeal take place without hearing. The Polk County Board of Review designated Assistant County Attorney Ralph Marasco/David Hibbard/Anastasia Hurn as its representative. The Appeal Board now having examined the entire record, written testimony, and being fully advised, finds:

Findings of Fact

Paul L. Johnson, owner of property located at 454 SE 2nd Street, Des Moines, Iowa, appeals from the Polk County Board of Review decision reassessing his property. The real estate was classified residential for the January 1, 2011, assessment and valued at \$52,300; representing \$11,600 in land value and \$40,700 in dwelling value.

Johnson's protest to the Board of Review stated "there are only 2 homes down here now – it's a dead end now so value has went down." The Board of Review denied the protest. Johnson then appealed the Board of Review's decision to the Appeal Board. The protest ground on appeal is that the property is assessed for more than authorized by law under Iowa Code section 441.37(1)(b). Johnson seeks \$7300 in relief and claims \$45,000 is the actual value and fair assessment.

The subject property consists of a story-and-a-half, metal-sided building having 1223 total square feet of living area. The property was built in 1887, has an average quality grade (4-10), and is in below normal condition. The dwelling has a 15% functional obsolescence adjustment and 55% physical depreciation adjustment. The subject site consists of 0.173 acres of land.

Johnson submitted no evidence to the Board of Review or to this Board regarding what the fair market value of the subject property should be. There is no evidence of comparable sales in the record. The only evidence is Johnson's statement to the Board of Review regarding how the dead end street negatively affected property values. On this Board's appeal form, Johnson further states, "the value has dropped because this is a dead end street and no one will buy it. There are two homes down here and two businesses." He also stated to this Board that the house next door has a two-car garage and is assessed lower, and the property across from him is also lower. The appeal form also mentions an assessed value on 457 SE 2nd that is lower than his. The record indicates the City of Des Moines owns this property and it is therefore exempt. Johnson did not provide any data regarding the comparables in his area or any sales data to support his claim the property is over assessed.

The Board of Review did not submit any additional evidence. The Board of Review did not change the value because the appraiser analysis indicated that the property is assessed at fair market value.

After reviewing all the evidence, we find Johnson failed to provide persuasive evidence in support of his claim the property is over assessed. We, therefore, affirm the assessment value determined by the Polk County Board of Review

Conclusions of Law

The Appeal Board based its decision on the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2011). This Board is an agency and the provisions of the Administrative Procedure Act

apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determined anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.* 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

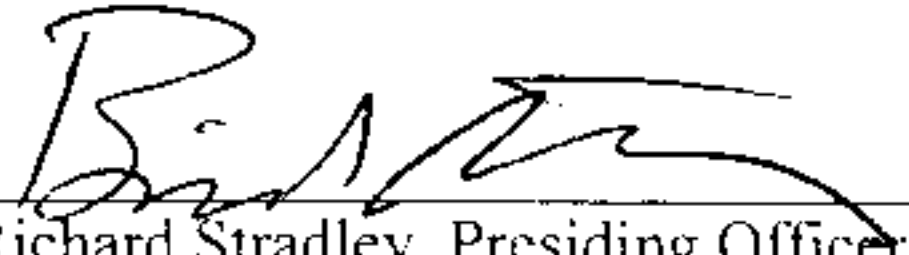
In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value established in an arm's-length sale of the property. § 441.21(1)(b). Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Johnson's evidence did not establish a market value for the subject property that is less than its assessment.

The evidence in the record does not support the claim brought before this Board. We, therefore, affirm the assessment of the subject property located at 454 SE 2nd Street, Des Moines, Iowa, as determined by the Polk County Board of Review as of January 1, 2011.

THE APPEAL BOARD ORDERS the assessment of the Johnson property located at 454 SE 2nd Street, Des Moines, Iowa, determined by the Polk County Board of Review is affirmed.

Dated this 5 day of March 2012.


Richard Stradley, Presiding Officer


Jacqueline Rypma, Board Member


Karen Oberman, Board Member

Copies to:

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>3-5</u> , 2012.	
By	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature	